RECORDATION NO. 28890 FLED

FEB 04 '10 -9 0 0 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

Suite 301

WASHINGTON, DC

20036

ELIAS C ALVORD (1942)
ELLSWORTH C ALVORD (1964)

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol com

February 4, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract C-8137 Rider 1

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of January 25, 2010, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor:

American Railcar Leasing LLC

620 North Second Street St Charles, Missouri 63301

[Lessee:

Formosa Plastics Corporation

9 Peach Tree Hill Road

Livingston, New Jersey 07039]

OF COUNSEL URBAN A LESTER Section Chief February 4, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

30 railcars within the series ACFX 038533 - ACFX 068192 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W Alvord

RWA/sem Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Formosa Plastics Corporation, a Delaware Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

RECORDATION ITO. 28890 FILED

FFB 04 '10 -9 00 AM

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

Name: Brian Evdo

Title: VP - Business Development

STATE OF MISSOURI) ss.
COUNTY OF ST. CHARLES)

On this day of <u>Jan. 2010</u>, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

NANCY COLLINS

Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
My Commission Expires: August 02, 2012
Commission Number: 68499131

Notary Public

My commission expires on 8/2/2012

Schedule A

Equipment

Formosa Plastics Corporation

Contract C-8137 rider 1 2006

Quantity	<u>Description</u>	Reporting Marks	Road Numbers
	Hopper	ACFX	038533
	Hopper	ACFX	038569
	Hopper	ACFX	038582
	Hopper	ACFX	038603
	Hopper	ACFX	038645
	Hopper	ACFX	038753
	Hopper	ACFX	038758
	Hopper	ACFX	038778
	Hopper	ACFX	038780
	Hopper	ACFX	040312
	Hopper	ACFX	040317
	Hopper	ACFX	040322
	Норрег	ACFX	040328
	Hopper	ACFX	040331
	Hopper	ACFX	040333
	Hopper	ACFX	040338 .
	Hopper	ACFX	040340
	Hopper	ACFX	040345
	Hopper	ACFX	040365
	Hopper	ACFX	040789
	Hopper	ACFX	041611
	Hopper	ACFX	041623
	Hopper	ACFX	041880
	Hopper	ACFX	041890
	Hopper	ACFX	064957
	Hopper	ACFX	064987
	Hopper	ACFX	067157
	Hopper	ACFX	067319
	Hopper	ACFX	067393
	Hopper	ACFX	068192

30

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practic District of Columbia, do hereby certify under pe attached copy with the original thereof and have identical in all respects to the original document	enalty of perjury that I have compared the e found the copy to be complete and
Dated 2 4 10	Robert W Alvord